

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW MEXICO

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Civil Action No. 21-MC-17
	)	
EMPIRE INSURANCE, LTD.,	)	
	)	
Respondent.	)	

**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Fred Federici, Acting United States Attorney for the District of New Mexico, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C, to judicially enforce an Internal Revenue Service summons.
2. Cindy Manning is a Revenue Agent of the Internal Revenue Service, employed in Albuquerque, New Mexico and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.
3. Respondent, Empire Insurance, Ltd., resides or is found at 8801 Jefferson Street, NE, Building C, Albuquerque, NM, 87113, within the jurisdiction of this court.
4. Lara Castillo, who replaced Cindy Manning as the Revenue Agent assigned to the investigation, is currently investigating the tax liability of Empire Insurance, Ltd., for the year: 2017, as is set forth in the Declaration of Lara Castillo attached hereto as Exhibit A.

5. Respondent, Empire Insurance, Ltd., is in possession and control of testimony and other documents concerning the above-described investigation.

6. On January 29, 2020, Cindy Manning issued an Internal Revenue Service summons directing Respondent, Empire Insurance, Ltd., to appear before Lara Castillo on February 25, 2020, at 10:00 a.m., at 5338 Montgomery Blvd., NE, Albuquerque, NM, to produce books, records, and other data described in the summons. An attested copy of the summons was personally served on Respondent, Empire Insurance, Ltd., by Lara Castillo on January 29, 2020. The summons is attached and incorporated as Exhibit B.

7. On February 25, 2020, Respondent, Empire Insurance, Ltd., did not appear in response to the summons. Respondent's refusal to comply with the summons continues to date as is set forth in the declaration of Lara Castillo attached as Exhibit A.

8. Except for the documents indicated in Lara Castillo's declaration, the books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service. The United States does not seek enforcement of the summons with respect to those documents already within the Internal Revenue Service's possession.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

10. It is necessary to examine the books, papers, records, or other data sought by the summons in order to properly investigate the Federal tax liability of Empire Insurance, Ltd. for the following year: 2017, as is evidenced by the declaration of Lara Castillo attached and incorporated as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an order directing Respondent, Empire Insurance, Ltd., to show cause, if any, why Respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing Respondent, Empire Insurance, Ltd., to obey the aforementioned summons and each and every requirement thereof by ordering the attendance and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Lara Castillo, or any other proper officer or employee of the Internal Revenue Service, at such time and place as may be fixed by Lara Castillo, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

FRED J. FEDERICI  
Acting United States Attorney

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